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## California Emergency Management Agency

June 29, 2009

Kathleen Rustrum, Sr. Administrative Analyst  
County of Tuolumne  
2 South Green Street  
Sonora, CA 95370


Subject: Corrective Action Plan for Monitoring Narrative Report #M08-045

Dear Ms. Rustrum:

As you are aware, the California Emergency Management Agency (Cal-EMA) is responsible for monitoring subgrantees to ensure that all administrative, programmatic and financial responsibilities are fulfilled and in accordance with the individual grant guides and applicable rules and regulations.

We have completed our review of your submitted corrective action plan for fiscal year FY05-0015, FY06-0071 and FY07-0008 grant programs and have concluded that you have implemented appropriate corrective action as prescribed in the Monitoring Narrative Report #M08-045. Therefore, no further action is required on your part.

Sincerely,

  
Catherine Lewis, Acting Branch Chief  
California Emergency Management Agency  
Local Assistance Monitoring Branch

cc: Sarah Knight, Cal-EMA Grants Management Representative  
Samantha Aston, Cal-EMA Local Assistance Monitoring Branch

Tuolumne Co. #M08-045  
Monitor Review Findings  
Corrective Action Plan

**Finding #1:** The Training items were not properly identified on the subledgers by invoice numbers or vendor nor were they specified on the invoices. This hindered the monitoring process for the Monitor.

**CAP Required:** The subgrantee must provide a revised subledger if not copies of the invoices with the necessary identification for complete source documentation. The monitor advises the subgrantee to utilize a stamp for each invoice that indicates the grant, grant source, grant year, budget, project, vendor/invoice number, signature and date. The subgrantee must indicate in the corrective action plan how these omissions will not occur in the future.

**Action Taken:** The subgrantee stated that a separate account has been implemented within their budgeting system which would eliminate potential concerns of improper tracking and double payment by more than one grant source. This would be in effect starting in the 2009-2010 fiscal year. The subgrantee provided a sample of the stamp that would be used; the stamp has seven categories. The Program Monitor concurs with the stamp and will test this compliance upon the next monitoring assigned for this subgrantee.

**Finding corrected.**

**Finding #2:** While reviewing the Grant Reimbursement Periods, the Monitor noted that none of the invoices indicated "PAID" unless there were receipts. The Monitor could not assume that all invoices were paid without such indication. This finding will affect the following compliance, also. For example, invoices for the reimbursement request period of July 1, 2006 through December 27, 2006 invoices are not properly marked either by "paid" or project or by a breakdown of the billing, and the M&A for this period is not properly identified. Further, the subledgers are general and do not specify the Training and M&A costs and/or breakdown of costs, nor do they indicate invoice numbers which would help identify them.

**CAP Required:** The subgrantee is required to submit a corrective action plan that ensures all source documentation is properly indicated or labeled as paid. The Monitor suggests that the subgrantee utilize a stamp for each invoice to indicate the grant, grant source, grant year, budget, project category, signature and date.

**Action Taken:** The subgrantee stated that the implementation of the new stamp previously indicated in Finding #1 would eliminate concerns with source documentation. The stamp includes the grants (categorically divided out), type of payment, date paid, project, vendor and invoice, budget and authorized signature. The Monitor concurs with and accepts the corrective action of the subgrantee.

**Finding Corrected.**

**Finding #3:** Because of the subgrantee's lack of source documentation reviewed at the time of the desk monitoring, the monitor is unable to ensure that the subgrantee has not, in fact, doubled billed grant related funds. Due to a lack of consistency with invoice coding, the subgrantee can not themselves ensure that they have not double billed.



**CAP Required:** Pursuant to the previous compliance, the subgrantee must submit a corrective action plan that ensures that original and subsidiary documentation provides safeguards to adequately ensure that cost charged to OHS funding are not also billed and/or reimbursed by other funding sources by containing the necessary information pertaining to expenditures. As stated in the corrective action required for Finding #1 in B.4., the use of a stamp that includes the grant, grant source, grant year, budget, project, invoice number, signature and date would provide a safeguard against double billing.

**Action Taken:** The subgrantee stated that the aforementioned stamp and the separation of the Homeland security grant from other grants in their budgeting system beginning with the 2009-2010 fiscal year would help eliminate double billing.

**Finding corrected.**

**Finding #4:** M&A items are not properly identified or labeled on supporting documentation for FY 2005 reimbursement request period July 1 through December 29, 2006. This also occurs on FY 2006 even though the subledgers indicate there is M&A, but the M&A's are not specified even on the subledger. Further, for the reimbursement request period of July 1 -31, 2008, the subledger submitted indicates M&A yet it appears that the M&A costs must be included within the equipment costs.

**CAP Required:** The subgrantee must provide at least a revised subledger to properly identify the M&A costs as prescribed in the requirements per the Grant Guides. Further, the subgrantee must provide a corrective action plan to ensure that in the future these requirements will be adhered to.

**Action Taken:** The subgrantee provided ledgers to account for the M&A in FY 2005 and FY 2006 grants, as well as a check to Cal-EMA for \$559 identified as computed overpayments received by the subgrantee. The subgrantee then stated that as of the 2009/2010 fiscal year there would be no further requests for M&A as a part of the Homeland Security grants.

**Finding corrected.**

**Finding #5:** In review of a partial of the County of Tuolumne's Purchasing Policy the Monitor found no indications of the Davis-Bacon Act as required by Grant Assurance No. 21, NEPA/CEQA compliances, small/large purchase compliances, debarment, and business enterprises. Further, the monitor noted the Purchasing Policy does not require or include review of the federal "debarment or suspended" list prior to entering into an agreement involving federal funds. While the monitor found no evidence that there were any contracts awarded to a debarred or suspended entity, the subgrantee still failed to ensure vendor eligibility prior to awarding a contract. Had the county entered into an agreement with a vendor on the debarment or suspended lists, the subgrantee would possibly have to back out associated costs.

**CAP Required:** The subgrantee must create an addendum to the purchasing policies to include the Davis-Bacon Act and the other compliances listed. The subgrantee must also self-certify the debarment status of a potential federal grant awardee is determined prior to making an award. The procurement/purchasing policy clause should cite the federal standard which includes the requirement for ensuring person or entities that have been debarred or suspended at the federal level will not be awarded OHS grant funds. The county must ensure that all vendors who purchase or who bid on contracts will be checked against the federal Excluded Parties List System (EPLS) before awarding any

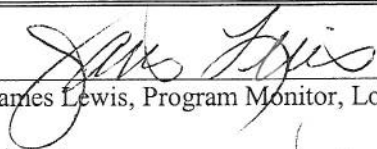
contracts or purchase orders. A debarment or suspended clause should be in any and all contracts. Further, the subgrantee must provide a corrective action plan to ensure that in the future these compliances will be included in every policy.

**Action Taken:** The subgrantee, in response, stated that Tuolumne County already adheres to a written code of conduct; however, the subgrantee also states that they are not altogether included in one place. Therefore, the subgrantee stated that the county has added to its purchasing policies a Homeland Security Grant Purchasing Agreement and Procurement Policy that includes debarment and suspension compliances.

**Finding corrected.**

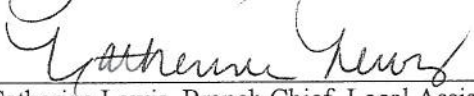
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Prepared by:

  
James Lewis, Program Monitor, Local Assistance Monitoring Branch

6/29/09  
Date

Approved by:

  
Catherine Lewis, Branch Chief, Local Assistance Monitoring Branch

6/29/09  
Date





## Office of Emergency Services

Craig L. Pedro  
County Administrator

Tuolumne County Administration Center  
2 South Green Street  
Sonora, CA 95370  
Phone (209) 533-5511  
Fax (209) 533-5510  
[www.tuolumnecounty.ca.gov](http://www.tuolumnecounty.ca.gov)

April 14, 2009

Governor's Office of Homeland Security  
Grants Management Section  
Monitoring and Audits Unit  
State Capitol  
Sacramento, CA 95814

### Regarding: Monitor Control # M08-045

#### Follow-up on Findings and Action Plan

**Finding #1:** Source documentation will be identified with a stamp as shown in Attachment A for all future invoices. Invoices from this audit have all been since corrected to show proper invoice #s, grant type, grant year, budget #, project #, signature and date.

**Corrective Action Plan:** In addition to the employment of this new stamp, and beginning with the 2009/10 FY, the Homeland Security grant will have its own separate account # in our PeopleSoft budgeting system, which will eliminate the worry connected with improper tracking, double payment by more than one grant source, etc.

**Finding #2:** Source documentation will be identified with the stamp as noted on Attachment A for all future invoices. Invoices from this audit have all been since corrected to show when they were paid.

**Corrective Action Plan:** This stamp, as shown in Attachment A, will also show the date paid, which will eliminate the question as to when or if the invoice was paid, for all future invoices.

**Finding #3:** Although we have certain checks and balances internally with our PeopleSoft budgeting system whereby a message will appear if a second claim is attempted to be made on an identical invoice number, OES-related or not, we will add an extra element to our system to accommodate the needs of the State.

**Corrective Action Plan:** We will employ the use of the aforementioned stamp and will also separate the Homeland Security Grant from other OES-type grants in our PeopleSoft budgeting system beginning in FY 2009/10, as mentioned in the Corrective Action Plan under Finding #1, to avoid any appearance of double billing.

**Finding #4:** M&A items: Tuolumne County claims M&A costs to recoup a fraction of the costs it incurs to administrate the Homeland Security grant each year. The accounting is not for any one particular purchase of equipment, nor for any one training, but for the overall administration of the grant which includes researching, procuring, accounting for equipment, planning for, registration and administration of training, and all other aspects of preparing documentation, planning and conducting meetings, etc. for the needs of Homeland Security grant management.

**Corrective Action Plan:** Please see Attachment B and C included in this packet for worksheet ledgers identifying M&A costs paid to Tuolumne County by the State, which also show the corrected (lesser) amounts as revised in April, 2009, due to the grant not being fully expended for either year. Enclosed in this packet, you will also find a check in the amount of \$559, to correct the overpayment we received:

- 2005 HSGP     \$173 overpaid
  - 2006 HSGP     \$386 overpaid
- \$559 total overpaid M&A**

In addition to this, the amount of paperwork required to account for M&A is not worth the time, effort and cost incurred on the local level. Beginning with FY 2009/10, Tuolumne County will no longer ask for M&A as a part of their Homeland Security Grants.

**Finding #5:** Written code of standards of conduct

**Corrective Action Plan:** We already do adhere to all of the mentioned processes, acts and so forth, however, there is no *one* place where they are all included together. Therefore, we have added to our Purchasing Policies, another document, entitled: *County of Tuolumne Homeland Security Grant Purchasing Agreement and Procurement Policy*, and have included a copy of this new policy as Attachment D.

Respectfully submitted,



Kathleen K Rustrum  
OES Coordinator

attachments



## Office of Emergency Services

Craig L. Pedro  
County Administrator

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### COUNTY OF TUOLUMNE HOMELAND SECURITY GRANT PURCHASING AGREEMENT AND PROCUREMENT POLICY

#### Homeland Security Grant Debarment Policy

All County of Tuolumne (County) Homeland Security grant purchases must review the Federal Excluded Parties List System (EPLS) to ensure our compliance with the Federal procurement program policies and requirements. Prior to authorizing a requisition for equipment purchases for Homeland Security Grants, the Federal debarment listing must be reviewed to ensure vendor (s) are not listed. The debarment listing is available online at <http://www.epls.gov/epls/search.do>. Documentation of search must be maintained to ensure the intended vendor is not listed and for verification.

#### Labor

The County shall, as applicable, comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed requirements for merit systems for programs funded under one of 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System Personnel Administration (5 C.F.R. 900, Subpart F).

The County shall comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), the Contract Work Hours and Safety Standards Action (40 U.S.C. §§327-333), regarding labor standards for federally assisted construction sub agreements, and the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328).

The County shall, as applicable, comply with the Federal Fair Labor Standards Act (29 U.S.C. §201) regarding wages and hours of employment.

None of the funds shall be used to promote or deter Union/labor organizing activities. (Cal. Gov't Code §16645 et seq.)

#### Civil Rights

The County shall, as applicable, comply with all Federal statutes relating to non-discrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color, or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§1681-1683, 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps; (d) The Age Discrimination act of



1975 as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol and Alcoholism Prevention, Treatment and Rehabilitation act of 1970 (P.L. 91-616) as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee-3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.) as amended, relating to non-discrimination in the sale, rental or financing of housing; (i) any other non-discrimination provisions in the specific statute(s) under which application for Federal assistance is being made; (j) the requirements of any other nondiscrimination statute(s) which may apply to the application; and (k) P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.

### **Environmental**

The County shall, as applicable, comply or has already complied with the requirements of Title II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of federal or federally assisted programs. These requirements apply to all interest in real property acquired for project purposed regardless of Federal participation in purchases.

The County shall comply, as applicable, with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205); and (i) Flood Disaster Protection Act of 1973 §102(a) 9 P.L. 93-234).

The Count shall, as applicable, comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.

The County shall, as applicable, comply with the Lead Based Paint and Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.



The County shall, as applicable, comply with the Federal Water Pollution Control Act (33 U.S.C. §§1251 et seq.) which restores and maintains the chemical, physical and biological integrity of the Nation's waters.

The County shall, as applicable, ensure that the facilities under its ownership, lease or supervision which shall be utilized in the accomplishments of this project are not listed on the Environmental Protection Agency's (EPA) list of violating facilities and that it will notify the Federal Grantor agency of the receipt of any communication from the Director of the EPA Office of Federal Activities indication that a facility to be used in this project under consideration for listing by the EPA.

The County ensures that it is in compliance with the California Environmental Quality Act (CEQA), Public Resource Code §§21000 et seq.

The County shall, as applicable, comply with the Energy Policy and Conservation Act (P.L. 94-163, 89 Stat 871).

The County shall comply, as applicable, with the provision of the Coastal Barrier Resources Act (P.L. 97-348) dated October 19, 1982 (16 U.S.C. §§3501 et seq.) which prohibits the expenditure of most new federal funds within the units of the Coastal Barrier Resources System.

#### **Preservation**

The County shall, as applicable, comply with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq.)

#### **Drug-Free Workplace**

The County shall, as applicable, comply with the federal Drug-Free Workplace Act of 1988 (41 U.S.C. §701; Title 28 Code of Federal Regulations (CFR) Part 67); the California Drug-Free Workplace Act of 1990 (Cal. Gov't Code §§8350-8357).

#### **Suspension and Debarment**

The County shall, as applicable, comply with all laws and regulations applicable regarding Suspension and Debarment, and the County shall submit a Certification Regarding Debarment as required by Executive Order 12549 and any amendment thereto.

#### **Miscellaneous**

The County shall, as applicable, comply with the Laboratory Animal Welfare Act of 1966, as amended (P.L. 89-544; 7 U.S.C. §2131 et seq.)

Project	Project Name	Solution Area	Solution Area Sub-Category	Discipline	Funding Source	Total Obligated
						\$321,352
1 A	Enhance County Emergency Ops Center	Equip	Interoperable Communications Equipment	EMG	SHSGP	\$85,689
2 B	Equipment for Local Law Enforcement	Equip	Equipment *	LE	LETPP	\$75,864
3 C	Equipment for Local Emergency Responders	Equip	Equipment *	EMS	SHSGP	\$106,800
4 D	Management of Emergency Service Activities (EMPG)	Plan	All Other M&A Expenses	EMG	EMPG	\$46,117
7 E	Admin of 2005 HSGP (\$4935 HS + \$1947 LETPP)	M & A	Management and Administration *	EMG	SHSGP	\$6,882
8						
9						



Project	Project Name	Solution Area	Solution Area Sub-Category	Discipline	Funding Source	Total Obligated	Amount		Total Approved	Remaining Balance	Percent Complete %
							Approved	Request			
						\$197,375	\$183,981.0	\$6,428	\$190,409	\$6,966	96%
1 A	Reverse 911 System	Equip	Interoperable Communications Equipment	EMG	SHSGP	40,625	40,625	-	40,625	-	100%
2 B	Mobile Data Computers	Equip	Interoperable Communications Equipment	FS	SHSGP	39,308	39,308	-	39,308	-	100%
3 C	Hazardous Material Training	Train	Training Course and Program Development, De	PH	SHSGP	22,000	15,034	-	15,034	6,966	68%
4 D	Administration (SHSGP)	M & A	All Other M&A Expenses	EMG	SHSGP	3,152	3,152	-	3,152	-	100%
7 G	Bomb Blankets	Equip	Explosive Device Mitigation and Remediation E	LE	LETPP	12,498	12,498	-	12,498	-	100%
8 H	Administration (LETPP)	M & A	All Other M&A Expenses	EMG	LETPP	2,769	2,769	-	2,769	-	100%
13 E	RIMS/CAD Program (Revised Budget Figures)	Equip	Interoperable Communications Equipment	LE	LETPP	8,230	8,230	-	8,230	-	100%
17 F	Radio Equipment ( Revised Budget Figures)	Equip	Interoperable Communications Equipment	LE	LETPP	60,516	60,516	-	60,516	-	100%
18 F	Mobile Data Computer for Communications Trailer	Equip	Interoperable Communications Equipment	LE	LETPP	1,849	1,849	-	1,849	-	100%
20 I	Dispatch Simulation Equipment	Equip	Interoperable Communications Equipment	LE	LETPP	6,428	6,428	6,428	6,428	-	100%
21									-	-	#DIV/0!
22									-	-	#DIV/0!
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Project	Project Name		Solution Area	Solution Area Sub-Category	Discipline	Funding Source	Total Obligated
1 A	Enhance County Emergency Ops Center	Equip	Interoperable Communications Equipment	EMG	SHSGP		\$321,352
2 B	Equipment for Local Law Enforcement	Equip	Equipment *	LE	LETPP		\$85,689
3 C	Equipment for Local Emergency Responders	Equip	Equipment *	EMS	SHSGP		\$75,864
4 D	Management of Emergency Service Activities (EMPG)	Plan	All Other M&A Expenses	EMG	EMPG		\$106,800
7 E	Admin of 2005 HSGP (\$4935 HS + \$1947 LETPP)	M & A	Management and Administration *	EMG	SHSGP		\$46,117
8							\$6,882
9							



**Attachment A**

Grant: EMPG \_\_\_\_\_ (yr) Paid By: ☐ Claim  
HSGP \_\_\_\_\_ (yr) ☐ Credit  
Other \_\_\_\_\_ (yr) Card

Date Paid: \_\_\_\_\_

Project #: \_\_\_\_\_  
Vendor/Invoice #: \_\_\_\_\_  
Budget #: \_\_\_\_\_  
Authorized Signature: \_\_\_\_\_

Subgrantee: Tuolumne  
FIPS#: 109-00000  
Grant: 2005-15  
Worksheet for 2005 Audit  
April, 2009

Project Names

A	Enhance County Emergency Ops Center (HSGP)*
C	Equipment for Local Emergency Responders (HSGP)*
B	Equipment for Local Law Enforcement (LETPP)
D	Management of Emergency Service Activities (EMPG)
E	Admin of 2005 HSGP - 2.5 % of HSGP total
E	Admin of 2005 LETPP - 2.5% of LETPP total

Original Grant \$	State Pd County	M&A Rate	Corrected M&A	We owe State
\$197,433	\$192,498	x 2.5% =	\$4,812	
inc above	inc above			
\$77,888	\$75,864	x 2.5% =	\$1,897	
\$46,117	\$46,117			
\$4,935	\$4,935			\$123
\$1,947	\$1,947			\$50
				<b>\$173</b>

Total M&A return to State


\* Note that Projects A & C were grouped together for HSGP total

Submitted by:  Date: 4/13/2009

Kathleen K Rustum  
Current OES Coordinator for Tuolumne County

Subgrantee: Tuolumne  
FIPS#: 109-00000  
Grant: 2005-15  
Worksheet for 2005 Audit  
April, 2009



Project Names	Original Grant \$	State Pd County	M&A Rate	Corrected M&A	We owe State
A Reverse 911 System	\$40,625	\$40,625			
B Mobile Data Computers	\$39,308	\$39,308			
C Hazardous Material Training	\$22,000	\$15,034			
G Bomb Blankets	\$13,984	\$12,498			
E RIMS/CAD Program (Revised Budget Figures)	\$16,437	\$8,230			
F Radio Equipment ( Revised Budget Figures)	\$59,100	\$60,516			
F Mobile Data Computer for Communications Trailer	Not on original ap	\$1,849			
I Dispatch Simulation Equipment	Not on original ap	\$6,428			
<b>Totals- before M&amp;A</b>	<b>\$191,454</b>	<b>\$184,488</b>	<b>x 3.0% =</b>	<b>\$5,935</b>	<b>\$386</b>
D Administration (SHSGP)	\$3,152				
H Administration (LETPP)	\$2,769				
<b>Total Claimed M&amp;A</b>		<b>\$5,921</b>			
Submitted by: 		Date: <u>4/14/09</u>			
Kathleen K Rustum					
Current OES Coordinator for Tuolumne County					